

2004

Alternative Minimum Tax and Credit Limitations — Nonresidents or Part-Year Residents

P (540NR)

Attach this schedule to Long Form 540NR.

Name(s) as shown on Long Form 540NR

Your social security number

Part I Alternative Minimum Taxable Income (AMTI) Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Long Form 540NR, line 18, and go to line 6	1	
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 36	2	
3	Personal property taxes and real property taxes. See instructions	3	
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	4	
5	Miscellaneous itemized deductions. See instructions	5	
6	Refund of personal property taxes and real property taxes. See instructions	6	()
Caution: Do not include your state income tax refund on this line.			
7	Investment interest expense adjustment. See instructions	7	
8	Post-1986 depreciation. See instructions	8	
9	Adjusted gain or loss. See instructions	9	
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	
11	Passive activities adjustment. See instructions	11	
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 8	12	
13	Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.		
	a Appreciated contribution carryover	a	
	b Circulation expenditures	b	
	c Depletion	c	
	d Depreciation (pre-1987)	d	
	e Installment sales	e	
	f Intangible drilling costs	f	
	g Long-term contracts	g	
	h Loss limitations	h	
	i Mining costs	i	
	j Patron's adjustment	j	
	k Pollution control facilities	k	
	l Qualified small business stock	l	
	m Research and experimental	m	
	n Tax shelter farm activities	n	
	o Related adjustments	o	
	Total of the amounts on line a through line o	13	
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	
15	Enter taxable income from Long Form 540NR, line 19. See instructions	15	
16	Net operating loss (NOL) deduction from Schedule CA (540NR), line 21d and line 21e, column B.		
	Enter as a positive amount	16	
17	AMTI exclusion. See instructions	17	()
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions	18	()
	Single or married filing separately		\$139,921
	Married filing jointly or qualifying widow(er)		\$279,846
	Head of household		\$209,885
19	Combine line 14 through line 18	19	
20	Alternative minimum tax NOL deduction. See instructions	20	
21	Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married filing separately and line 21 is more than \$265,853, see instructions)	21	

Part II Alternative Minimum Tax (AMT)**22 Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)**If your filing status is:****And line 21 is not over:****Enter on line 22:**

Single or head of household

\$192,963

\$51,457

Married filing jointly or qualifying widow(er)

257,284

68,610

Married filing separately

128,641

34,303

22

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

23 Subtract line 22 from Part I, line 21. If zero or less, enter -0- **23****24** Total Tentative Minimum Tax (TMT). Multiply line 23 by 7.0% (.07) **24****25** California adjusted gross income (AGI) from Schedule CA (540NR), line 44 **25****26** NOL adjustment, if any, included on Schedule CA (540NR), line 21, column E. Enter as a positive number **26****27** Alternative Minimum Tax Income (AMTI) exclusion. See instructions **27** ()**28** Combine line 25 through line 27 **28****29 Adjustments and Preferences.** See instructions before completing.**a** Investment interest expense **k** Intangible drilling costs**b** Post-1986 depreciation **l** Long-term contracts**c** Adjusted gain or loss **m** Loss limitations**d** Incentive stock options and QSOs **n** Mining costs**e** Passive activities **o** Patron's adjustment**f** Beneficiaries of estates & trusts **p** Pollution control facilities**g** Circulation expenditures **q** Qualified small business stock**h** Depletion **r** Research and experimental**i** Depreciation (pre-1987) **s** Tax shelter farm activities**j** Installment sales **t** Related adjustmentsAdd line a through line t **29****30** Combine line 28 and line 29 **30****31** California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions **31****32 California AMT AGI.** Subtract line 31 from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 33 **32****33** Itemized deductions (before federal AGI limitation and proration). Enter the amount from Schedule CA (540NR), line 41 **33****34 Itemized deductions included in Part I.****a** Medical and dental expense, enter amount from Part I, line 2. **a****b** Personal property taxes and real property taxes, enter amount from Part I, line 3. **b****c** Interest on home mortgage, enter amount from Part I, line 4. **c****d** Miscellaneous itemized deductions, enter amount from Part I, line 5. **d****e** Investment interest expense adjustment, enter amount from Part I, line 7. **e**Combine line a through line e **34** ()**35** Total AMT Itemized Deductions. Combine line 33 and line 34 **35****36** Total AMTI. Enter the amount from Part I, line 21 **36****37 Total AMT AGI.** Add line 35 and line 36 **37****38** AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000 **38****39** Prorated AMT Itemized Deductions. Multiply line 35 by line 38 **39****40 California AMTI.** Subtract line 39 from line 32 **40****41** Total TMT. Enter the amount from line 24 **41****42** California AMT Rate. Divide line 41 by amount from Part I, line 21 **42****43** California TMT. Multiply line 40 by line 42 **43****44** Regular Tax. Enter the amount from Long Form 540NR, line 24 **44****45 Alternative Minimum Tax.** Subtract line 44 from line 43. If zero or less enter -0- here and on Long Form 540NR, line 44. Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 23). If you make estimated tax payments for tax year 2005, enter amount from line 45 on the 2005 Form 540-ES, Estimated Tax Worksheet, line 16. **45**

Part III Credits that Reduce Tax Note: Be sure to attach your credit forms to Long Form 540NR.

1 Enter the amount from Long Form 540NR, line 27 1 _____
2 Enter the tentative minimum tax from Side 2, Part II, line 43 2 _____

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
Section A – Credits that reduce excess tax.				
3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits 3				
A1 Credits that reduce excess tax and have no carryover provisions.				
4 Code: 214 Credit for long-term care (FTB 3504) Credit from _____ Credit Form 540NR, _____ X Percentage ____ . ____ = 4 See line 34 instructions on 540NR Long Form.				
5 Code: 162 Prison inmate labor credit (FTB 3507) 5				
6 Code: 169 Enterprise zone employee credit (FTB 3553) 6				
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
7 Code: _____ Credit Name: _____ 7				
8 Code: _____ Credit Name: _____ 8				
9 Code: _____ Credit Name: _____ 9				
10 Code: _____ Credit Name: _____ 10				
11 Code: 188 Credit for prior year alternative minimum tax 11				
Section B – Credits that may reduce tax below tentative minimum tax.				
12 If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c) 12				
B1 Credits that reduce net tax and have no carryover provisions.				
13 Code: 170 Credit for joint custody head of household Credit from _____ Credit Form 540NR, _____ X Percentage ____ . ____ = 13 See line 31 instructions on 540NR Long Form.				
14 Code: 173 Credit for dependent parent Credit from _____ Credit Form 540NR, _____ X Percentage ____ . ____ = 14 See line 32 instructions on 540NR Long Form.				
15 Code: 163 Credit for senior head of household Credit from _____ Credit Form 540NR, _____ X Percentage ____ . ____ = 15 See line 33 instructions on 540NR Long Form.				
16 Nonrefundable renter's credit 16				
17 Code 212: Teacher retention credit 17	S U S P E N D E D			
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
18 Code: _____ Credit Name: _____ 18				
19 Code: _____ Credit Name: _____ 19				
20 Code: _____ Credit Name: _____ 20				
21 Code: _____ Credit Name: _____ 21				
B3 Other state tax credit				
22 Code: 187 Other state tax credit 22				
Section C – Credits that may reduce alternative minimum tax.				
23 Enter your alternative minimum tax from Side 2, Part II, line 45 23				
24 Code: 180 Solar energy credit carryover from Section B2, column (d) 24				
25 Code: 181 Commercial solar energy credit carryover from Section B2, column (d) 25				
26 Adjusted AMT. Enter the balance from line 25, column (c) here and on Long Form 540NR, line 44 26				